



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MARGARET SPRAGUE of \_\_\_\_\_  
(Person responsible for accounts)

Fennimore Water and Light Plant  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/18/2005  
(Date)

CITY CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FENNIMORE WATER AND LIGHT PLANT**Utility Address:** 860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS MARGARET SPRAGUE**Title:** CITY CLERK-TREASURER**Office Address:**

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6119**Fax Number:** (608) 822 - 6007 EXT**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** PATRICK FITZSIMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** pfitzsimons@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. JON MILES**Title:** CHAIRMAN**Office Address:**

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809

**Telephone:** (608) 822 - 6501**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** CHAD FREYMILLER**Title:** SENIOR ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com**Date of most recent audit report:** 2/25/2004**Period covered by most recent audit:** 01/01/03 TO 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. GREG LEE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017**Telephone:** (608) 822 - 6501**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Name of utility commission/committee:**    Electric, Water and Sewer Committee

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**Names of members of utility commission/committee:**

GERALD BOLLANT

TOM FURRER

DAVID STREIF

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,205,309	2,228,072	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,485,641	1,596,527	<b>2</b>
Depreciation Expense (403)	305,525	295,818	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	169,130	160,322	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,960,296</b>	<b>2,052,667</b>	
<b>Net Operating Income</b>	<b>245,013</b>	<b>175,405</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>245,013</b>	<b>175,405</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	7,104	9,251	<b>10</b>
Miscellaneous Nonoperating Income (421)	41,743	1,452	<b>11</b>
<b>Total Other Income</b>	<b>48,847</b>	<b>10,703</b>	
<b>Total Income</b>	<b>293,860</b>	<b>186,108</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,280)	0	<b>12</b>
Other Income Deductions (426)	12,335	12,644	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>4,055</b>	<b>12,644</b>	
<b>Income Before Interest Charges</b>	<b>289,805</b>	<b>173,464</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	138,798	148,775	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,555	1,555	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	23	23	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>140,376</b>	<b>150,353</b>	
<b>Net Income</b>	<b>149,429</b>	<b>23,111</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,431,898	1,875,426	<b>20</b>
Balance Transferred from Income (433)	149,429	23,111	<b>21</b>
Miscellaneous Credits to Surplus (434)	368	533,361	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,581,695</b>	<b>2,431,898</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,205,309		2,205,309	1
<b>Total (Acct. 400):</b>	<b>2,205,309</b>	<b>0</b>	<b>2,205,309</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,485,641		1,485,641	2
<b>Total (Acct. 401-402):</b>	<b>1,485,641</b>	<b>0</b>	<b>1,485,641</b>	
<b>Depreciation Expense (403):</b>				
Derived	305,525		305,525	3
<b>Total (Acct. 403):</b>	<b>305,525</b>	<b>0</b>	<b>305,525</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	169,130		169,130	5
<b>Total (Acct. 408):</b>	<b>169,130</b>	<b>0</b>	<b>169,130</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>245,013</b>	<b>0</b>	<b>245,013</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	7,104	0	7,104 11
<b>Total (Acct. 419):</b>	<b>7,104</b>	<b>0</b>	<b>7,104</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		41,721	41,721 12
Contributed Plant - Electric			0 13
MISCELLANEOUS	22	0	22 14
<b>Total (Acct. 421):</b>	<b>22</b>	<b>41,721</b>	<b>41,743</b>
<b>TOTAL OTHER INCOME:</b>	<b>7,126</b>	<b>41,721</b>	<b>48,847</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(8,280)		(8,280) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(8,280)</b>	<b>0</b>	<b>(8,280)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		9,868	9,868 17
Depreciation Expense on Contributed Plant - Electric		2,467	2,467 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,335</b>	<b>12,335</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,280)</b>	<b>12,335</b>	<b>4,055</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	138,798		138,798 20
<b>Total (Acct. 427):</b>	<b>138,798</b>	<b>0</b>	<b>138,798</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZED DEBT DISCOUNT	1,555		1,555 21
<b>Total (Acct. 428):</b>	<b>1,555</b>	<b>0</b>	<b>1,555</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	23		23 24
<b>Total (Acct. 431):</b>	<b>23</b>	<b>0</b>	<b>23</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>140,376</b>	<b>0</b>	<b>140,376</b>
<b>NET INCOME:</b>	<b>120,043</b>	<b>29,386</b>	<b>149,429</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,909,729	522,169	2,431,898 26
<b>Total (Acct. 216):</b>	<b>1,909,729</b>	<b>522,169</b>	<b>2,431,898</b>
<b>Balance Transferred from Income (433):</b>			
Derived	120,043	29,386	149,429 27
<b>Total (Acct. 433):</b>	<b>120,043</b>	<b>29,386</b>	<b>149,429</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
MISCELLANEOUS	368	0	368 28
<b>Total (Acct. 434):</b>	<b>368</b>	<b>0</b>	<b>368</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,030,140</b>	<b>551,555</b>	<b>2,581,695</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	443,318	1,761,991	0	0	<b>2,205,309</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>443,318</b>	<b>1,761,991</b>	<b>0</b>	<b>0</b>	<b>2,205,309</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	92,450		<b>92,450</b>	<b>1</b>
Electric operating expenses	163,287		<b>163,287</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	2,868		<b>2,868</b>	<b>8</b>
Electric utility plant accounts	47,481		<b>47,481</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>306,086</b>	<b>0</b>	<b>306,086</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2.3	<b>1</b>
Electric	4.4	<b>2</b>
Gas		<b>3</b>
Sewer	0	<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,399,575	8,894,142	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,858,950	3,774,194	<b>2</b>
<b>Net Utility Plant</b>	<b>5,540,625</b>	<b>5,119,948</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	26,330	26,330	<b>6</b>
Special Funds (125)	294,520	278,502	<b>7</b>
<b>Total Other Property and Investments</b>	<b>320,850</b>	<b>304,832</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	21,609	28,199	<b>8</b>
Temporary Cash Investments (132)	70,906	335,680	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	189,195	190,463	<b>11</b>
Other Accounts Receivable (143)	0	12,380	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	29,425	31,102	<b>14</b>
Materials and Supplies (150)	164,583	169,061	<b>15</b>
Prepayments (165)	51,638	35,063	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>527,356</b>	<b>801,948</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	16,278	17,833	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	29,780	<b>20</b>
<b>Total Deferred Debits</b>	<b>16,278</b>	<b>47,613</b>	
<b>Total Assets and Other Debits</b>	<b>6,405,109</b>	<b>6,274,341</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	647,845	629,297	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,581,695	2,431,898	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,229,540</b>	<b>3,061,195</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,602,352	2,767,741	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	80,000	90,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,682,352</b>	<b>2,857,741</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	121,960	103,116	<b>28</b>
Payables to Municipality (233)	11	11,831	<b>29</b>
Customer Deposits (235)	8,925	8,870	<b>30</b>
Taxes Accrued (236)	143,541	140,723	<b>31</b>
Interest Accrued (237)	11,216	12,028	<b>32</b>
Other Current and Accrued Liabilities (238)	50,260	78,837	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>335,913</b>	<b>355,405</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	157,304	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>157,304</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,405,109</b>	<b>6,274,341</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,101,956	0	0	5,792,186	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,571,578	0	0	6,100,142	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	654,809	0	0	73,046	<b>3</b>
Utility Plant Purchased or Sold (102)					<b>4</b>
Utility Plant in Process of Reclassification (103)					<b>5</b>
Utility Plant Leased to Others (104)					<b>6</b>
Property Held for Future Use (105)					<b>7</b>
Completed Construction not Classified (106)					<b>8</b>
Construction Work in Progress (107)					<b>9</b>
Utility Plant Acquisition Adjustments (108)					<b>10</b>
Other Utility Plant Adjustments (109)					<b>11</b>
<b>Total Utility Plant</b>	<b>3,226,387</b>	<b>0</b>	<b>0</b>	<b>6,173,188</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	608,606	0	0	3,074,045	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	137,536	0	0	38,763	<b>13</b>
<b>Total Accumulated Provision</b>	<b>746,142</b>	<b>0</b>	<b>0</b>	<b>3,112,808</b>	
<b>Net Utility Plant</b>	<b>2,480,245</b>	<b>0</b>	<b>0</b>	<b>3,060,380</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	696,218	2,904,368			<b>3,600,586</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	64,943	240,582			<b>305,525</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,591				<b>1,591</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage		353			<b>353</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>66,534</b>	<b>240,935</b>	<b>0</b>	<b>0</b>	<b>307,469</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	22,556	37,264			<b>59,820</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	131,590	33,994			<b>165,584</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>154,146</b>	<b>71,258</b>	<b>0</b>	<b>0</b>	<b>225,404</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>608,606</b>	<b>3,074,045</b>	<b>0</b>	<b>0</b>	<b>3,682,651</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	137,312	36,296			<b>173,608</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	9,868	2,467			<b>12,335</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>9,868</b>	<b>2,467</b>	<b>0</b>	<b>0</b>	<b>12,335</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,644	0			<b>9,644</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>9,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,644</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>137,536</b>	<b>38,763</b>	<b>0</b>	<b>0</b>	<b>176,299</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			125,911		125,911	138,320	2
<b>Total Electric Utility</b>					<b>125,911</b>	<b>138,320</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	125,911	138,320	1
Water utility	38,672	30,741	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>164,583</b>	<b>169,061</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Revenue Bonds	787	428	5,530	1
1999 BONDS	768	428	10,748	2
<b>Total</b>			<b>16,278</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	629,297	1
<b>Changes during year (explain):</b>		
GENERAL FUND CONTRIBUTION - MAIN ADDITIONS	18,548	2
<b>Balance end of year</b>	<b>647,845</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 Revenue Bonds	06/01/1997	12/01/2012	5.61%	812,352	<b>1</b>
1999 BONDS	05/01/1999	12/01/2018	4.56%	1,790,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,602,352</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
CLARE BANK - PROMISSORY NOTES	10/15/2002	10/10/2012	3.49%	80,000	1
<b>Total for Account 224</b>				<b>80,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	140,723	1
<b>Accruals:</b>		
Charged water department expense	58,461	2
Charged electric department expense	110,669	3
Charged sewer department expense	796	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>169,926</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	141,610	6
Social Security taxes	22,972	7
PSC Remainder Assessment	2,526	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>167,108</b>	
<b>Balance end of year</b>	<b>143,541</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	4,183	49,798	50,192	3,789	1
1999 BONDS	7,189	85,932	86,268	6,853	2
<b>Subtotal</b>	<b>11,372</b>	<b>135,730</b>	<b>136,460</b>	<b>10,642</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
2002 PROMISSORY NOTES	656	3,068	3,150	574	5
<b>Subtotal</b>	<b>656</b>	<b>3,068</b>	<b>3,150</b>	<b>574</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	0	23	23	0	6
<b>Subtotal</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>0</b>	
<b>Total</b>	<b>12,028</b>	<b>138,821</b>	<b>139,633</b>	<b>11,216</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	26,330	2
<b>Total (Acct. 124):</b>	<b>26,330</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	52,879	3
RESERVE ACCOUNT	124,391	4
DEPRECIATION ACCOUNT	117,250	5
<b>Total (Acct. 125):</b>	<b>294,520</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,601	7
Electric	149,594	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>189,195</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - TAX ROLL	6,731	14
DUE FROM GENERAL - MAIN CONSTRUCTION CONTRIBUTION	20,000	15
DUE FROM GENERAL - SHARE OF HEALTH INSURANCE	1,676	16
DUE FROM SEWER - MISCELLANEOUS	1,018	17
<b>Total (Acct. 145):</b>	<b>29,425</b>	
<b>Prepayments (165):</b>		
ELECTRIC - 10 YR WARRANTY ON DIESEL ENGINE - 5 YRS LEFT	13,227	18
WATER - PREPAID INSURANCE	6,113	19

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
ELECTRIC - PREPAID INSURANCE	32,298	20
<b>Total (Acct. 165):</b>	<b>51,638</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ELECTRIC PAYROLL REIMBURSEMENT	11	23
<b>Total (Acct. 233):</b>	<b>11</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	157,304	24
NONE		25
<b>Total (Acct. 253):</b>	<b>157,304</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,525,401	5,908,766	0	0	<b>8,434,167</b>	<b>1</b>
Materials and Supplies	34,706	132,115	0	0	<b>166,821</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	652,412	2,989,206	0	0	<b>3,641,618</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	62,505	16,147	0	0	<b>78,652</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,845,190</b>	<b>3,035,528</b>	<b>0</b>	<b>0</b>	<b>4,880,718</b>	
Net Operating Income	104,621	140,392	0	0	<b>245,013</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.67%</b>	<b>4.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>5.02%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	131,590	33,994	0	0	<b>165,584</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,580	1,700			<b>8,280</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>125,010</b>	<b>32,294</b>	<b>0</b>	<b>0</b>	<b>157,304</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Interest on customer deposits reported in Account 231.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2005

City Council  
City of Fennimore  
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	440,090	380,442	1
<b>Total Sales of Water</b>	<b>440,090</b>	<b>380,442</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	495	504	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,733	3,974	6
<b>Total Other Operating Revenues</b>	<b>3,228</b>	<b>4,478</b>	
<b>Total Operating Revenues</b>	<b>443,318</b>	<b>384,920</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	8,375	16,760	7
Pumping Expenses (620-625)	28,166	36,176	8
Water Treatment Expenses (630-635)	10,261	10,919	9
Transmission and Distribution Expenses (640-655)	77,498	100,039	10
Customer Accounts Expenses (901-904)	20,772	24,597	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	70,221	76,393	13
<b>Total Operation and Maintenance Expenses</b>	<b>215,293</b>	<b>264,884</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	64,943	63,372	14
Amortization Expense (404-407)		0	15
Taxes (408)	58,461	54,592	16
<b>Total Other Operating Expenses</b>	<b>123,404</b>	<b>117,964</b>	
<b>Total Operating Expenses</b>	<b>338,697</b>	<b>382,848</b>	
<b>NET OPERATING INCOME</b>	<b>104,621</b>	<b>2,072</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	418	1,568	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>418</b>	<b>1,568</b>	
Metered Sales to General Customers (461)				
Residential	890	36,702	191,250	4
Commercial	141	17,286	63,705	5
Industrial	2	7,659	18,091	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,033</b>	<b>61,647</b>	<b>273,046</b>	
Private Fire Protection Service (462)	4		4,668	7
Public Fire Protection Service (463)	1		139,977	8
Other Sales to Public Authorities (464)	53	4,904	20,831	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,097</b>	<b>66,969</b>	<b>440,090</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	139,977	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>139,977</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	495	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>495</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,694	10
<b>Other (specify):</b>		
MISCELLANEOUS	1,039	11
<b>Total Other Water Revenues (474)</b>	<b>2,733</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0		<b>1</b>
Purchased Water (601)	0		<b>2</b>
Operation Supplies and Expenses (602)	0		<b>3</b>
Maintenance of Water Source Plant (605)	8,375	16,760	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>8,375</b>	<b>16,760</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0		<b>5</b>
Fuel for Power Production (621)	0		<b>6</b>
Fuel or Power Purchased for Pumping (622)	19,993	20,166	<b>7</b>
Operation Supplies and Expenses (623)	285	226	<b>8</b>
Maintenance of Pumping Plant (625)	7,888	15,784	<b>9</b>
<b>Total Pumping Expenses</b>	<b>28,166</b>	<b>36,176</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	7,859	9,625	<b>10</b>
Chemicals (631)	1,391	858	<b>11</b>
Operation Supplies and Expenses (632)	992	283	<b>12</b>
Maintenance of Water Treatment Plant (635)	19	153	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>10,261</b>	<b>10,919</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	443	818	<b>14</b>
Operation Supplies and Expenses (641)	5,827	3,638	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)	30,740	33,073	<b>16</b>
Maintenance of Mains (651)	17,748	20,466	<b>17</b>
Maintenance of Services (652)	13,772	22,062	<b>18</b>
Maintenance of Meters (653)	2,770	2,592	<b>19</b>
Maintenance of Hydrants (654)	4,189	15,900	<b>20</b>
Maintenance of Other Plant (655)	2,009	1,490	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>77,498</b>	<b>100,039</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,319	5,573	22
Accounting and Collecting Labor (902)	15,906	17,231	23
Supplies and Expenses (903)	1,547	1,754	24
Uncollectible Accounts (904)		39	25
<b>Total Customer Accounts Expenses</b>	<b>20,772</b>	<b>24,597</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,753	15,949	27
Office Supplies and Expenses (921)	3,457	2,831	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,131	3,936	30
Property Insurance (924)	5,142	7,787	31
Injuries and Damages (925)	1,418	1,506	32
Employee Pensions and Benefits (926)	31,837	34,440	33
Regulatory Commission Expenses (928)	839	1,675	34
Miscellaneous General Expenses (930)	6,134	5,322	35
Transportation Expenses (933)	4,510	2,947	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>70,221</b>	<b>76,393</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>215,293</b>	<b>264,884</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		49,965	48,122	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		796	800	2
<b>Net property tax equivalent</b>		<b>49,169</b>	<b>47,322</b>	
Social Security		8,450	6,428	3
PSC Remainder Assessment		842	842	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>58,461</b>	<b>54,592</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228933				3
County tax rate	mills		4.924717				4
Local tax rate	mills		6.991543				5
School tax rate	mills		10.251907				6
Voc. school tax rate	mills		2.158217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.555317</b>				10
Less: state credit	mills		1.317259				11
<b>Net tax rate</b>	mills		<b>23.238058</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.991543</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.410124</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.401667</b>				17
<b>Total Tax Rate</b>	mills		<b>24.555317</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790121</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.238058</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.360873</b>				21
Utility Plant, Jan. 1	\$	<b>3,101,956</b>	3,101,956				22
Materials & Supplies	\$	<b>30,741</b>	30,741				23
<b>Subtotal</b>	\$	<b>3,132,697</b>	<b>3,132,697</b>				24
Less: Plant Outside Limits	\$	<b>17,768</b>	17,768				25
<b>Taxable Assets</b>	\$	<b>3,114,929</b>	<b>3,114,929</b>				26
Assessment Ratio	dec.		0.873620				27
<b>Assessed Value</b>	\$	<b>2,721,264</b>	<b>2,721,264</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.360873</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,965</b>	<b>49,965</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,965</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	702	953	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	336,393		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>337,095</b>	<b>953</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	275,017		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,848		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>446,614</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
<b>Total Water Treatment Plant</b>	<b>13,850</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,655	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			336,393	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	338,048	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			275,017	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			157,848	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	446,614	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
<b>Total Water Treatment Plant</b>	0	0	13,850	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	578		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	234,549		26
Transmission and Distribution Mains (343)	1,030,077	89,184	27
Fire Mains (344)	0		28
Services (345)	129,333	5,015	29
Meters (346)	90,198	2,546	30
Hydrants (348)	92,698	14,916	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,577,433</b>	<b>111,661</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,433		34
Office Furniture and Equipment (391)	3,758		35
Computer Equipment (391.1)	20,551	1,628	36
Transportation Equipment (392)	10,869		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,783	649	39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	3,809		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	552		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>104,233</b>	<b>2,277</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,479,225</b>	<b>114,891</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,479,225</b>	<b>114,891</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			578	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			234,549	26
Transmission and Distribution Mains (343)	15,477	18	1,103,802	27
Fire Mains (344)			0	28
Services (345)	1,105		133,243	29
Meters (346)	1,200		91,544	30
Hydrants (348)	3,174		104,440	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>20,956</b>	<b>18</b>	<b>1,668,156</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			20,433	34
Office Furniture and Equipment (391)			3,758	35
Computer Equipment (391.1)	1,600		20,579	36
Transportation Equipment (392)			10,869	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			27,432	39
Laboratory Equipment (395)			3,966	40
Power Operated Equipment (396)			13,512	41
Communication Equipment (397)			3,809	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			552	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>1,600</b>	<b>0</b>	<b>104,910</b>	
<b>Total utility plant in service directly assignable</b>	<b>22,556</b>	<b>18</b>	<b>2,571,578</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>22,556</b>	<b>18</b>	<b>2,571,578</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	511,783	27,107	27
Fire Mains (344)	0		28
Services (345)	68,496	9,015	29
Meters (346)	0		30
Hydrants (348)	42,452	5,600	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>622,731</b>	<b>41,722</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>622,731</b>	<b>41,722</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>622,731</b>	<b>41,722</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	7,623		531,267 27
Fire Mains (344)			0 28
Services (345)	595		76,916 29
Meters (346)			0 30
Hydrants (348)	1,426		46,626 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>9,644</b>	<b>0</b>	<b>654,809</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>9,644</b>	<b>0</b>	<b>654,809</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>9,644</b>	<b>0</b>	<b>654,809</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,604	<b>6,604</b>	1
February			6,640	<b>6,640</b>	2
March			6,038	<b>6,038</b>	3
April			7,390	<b>7,390</b>	4
May			7,717	<b>7,717</b>	5
June			8,550	<b>8,550</b>	6
July			8,784	<b>8,784</b>	7
August			9,206	<b>9,206</b>	8
September			9,308	<b>9,308</b>	9
October			7,895	<b>7,895</b>	10
November			6,358	<b>6,358</b>	11
December			5,965	<b>5,965</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>90,455</b>	<b>90,455</b>	
Less: Water sold				66,969	13
Volume pumped but not sold				<b>23,486</b>	14
Volume sold as a percent of volume pumped				<b>74%</b>	15
Volume used for water production, water quality and system maintenance				2,605	16
Volume related to equipment/system malfunction				656	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>3,261</b>	19
Volume pumped but unaccounted for				<b>20,225</b>	20
Percent of water lost				<b>22%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				580	23
Date of maximum: 10/13/2004					24
Cause of maximum:					25
Hydrant Flushing & Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				114	26
Date of minimum: 3/11/2004					27
Total KWH used for pumping for the year				254,820	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1984 DRILLED WELL	#4	993	14	792,000	Yes	<b>1</b>
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4	5		<b>1</b>
Location	INDUSTRIAL PARK	EISENHOWER		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	PEERLESS		<b>5</b>
Year Installed	1983	1998		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	1,000		<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		<b>9</b> <b>10</b>
Year Installed	1983	1998		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	100	200		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1947	1971	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	120	134	10
Total capacity in gallons (actual)	100,000	300,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	286	0	0	0	286	1
M	D	4.000	12,441	0	0	0	12,441	2
M	D	6.000	35,458	0	0	0	35,458	3
P	D	6.000	8,571	539	1,360	0	7,750	4
M	D	8.000	17,396	0	0	0	17,396	5
P	D	8.000	8,693	2,594	0	0	11,287	6
M	D	12.000	8,614	0	0	0	8,614	7
P	D	12.000	3,232	0	0	0	3,232	8
Total Within Municipality			94,691	3,133	1,360	0	96,464	
Total Utility			94,691	3,133	1,360	0	96,464	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	144	0	0	0	144		1
M	0.750	675	1	7	0	669		2
M	1.000	168	20	1	0	187	3	3
M	1.250	7	0	0	0	7		4
M	1.500	19	0	0	0	19	3	5
M	2.000	12	2	2	0	12	1	6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	6.000	1	0	0	0	1	1	9
M	8.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>1,037</b>	<b>23</b>	<b>10</b>	<b>0</b>	<b>1,050</b>	<b>8</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,029	36	30	0	1,035	138	1
0.750	4	0	0	0	4	0	2
1.000	21	1	0	0	22	1	3
1.250	1	0	0	0	1	0	4
1.500	23	0	0	0	23	0	5
2.000	13	1	0	0	14	1	6
3.000	2	0	0	0	2	0	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>1,094</b>	<b>38</b>	<b>30</b>	<b>0</b>	<b>1,102</b>	<b>140</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	889	105	1	28	9	3	1,035	1
0.750	1	1	0	0	0	2	4	2
1.000	0	14	0	3	0	5	22	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	1	10	0	3	23	5
2.000	0	7	1	6	0	0	14	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>890</b>	<b>137</b>	<b>4</b>	<b>49</b>	<b>9</b>	<b>13</b>	<b>1,102</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	155	10	4		161	2
<b>Total Fire Hydrants</b>	<b>155</b>	<b>10</b>	<b>4</b>	<b>0</b>	<b>161</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	340
Number of distribution valves operated during year:	182

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Decrease in A/C 605 & 625 due to 2003 being the last year for amortization for well repairs of \$17,000.

Account 652 - repaired a large number of services in the prior year.

Account 654 decreased due to the repair of 6 leaky hydrants in 2003.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account 343 - Adjustment recorded to balance schedule to fixed asset detail.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$27,000 of main additions were financed with developer contributions. The city contributed \$20,000 towards main additions. Remaining main additions were financed with operating revenues of the utility.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

13 service additions were financed with developer contributions. Remaining service additions were financed with operating revenues from the utility.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	1,756,180	1,828,097	<b>1</b>
<b>Total Sales of Electricity</b>	<b>1,756,180</b>	<b>1,828,097</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	2,104	2,667	<b>2</b>
Miscellaneous Service Revenues (451)	2,055	10,326	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	867	1,481	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	785	581	<b>7</b>
Amortization of Construction Grants (457)	0	0	<b>8</b>
<b>Total Other Operating Revenues</b>	<b>5,811</b>	<b>15,055</b>	
<b>Total Operating Revenues</b>	<b>1,761,991</b>	<b>1,843,152</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	978,158	1,035,845	<b>9</b>
Transmission Expenses (550-553)	0	0	<b>10</b>
Distribution Expenses (560-576)	101,538	96,562	<b>11</b>
Customer Accounts Expenses (901-904)	24,570	27,283	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-935)	166,082	171,953	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,270,348</b>	<b>1,331,643</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	240,582	232,446	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	110,669	105,730	<b>17</b>
<b>Total Other Expenses</b>	<b>351,251</b>	<b>338,176</b>	
<b>Total Operating Expenses</b>	<b>1,621,599</b>	<b>1,669,819</b>	
<b>NET OPERATING INCOME</b>	<b>140,392</b>	<b>173,333</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	2,104	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>2,104</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	2,055	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,055</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	867	5
<b>Total Rent from Electric Property (454)</b>	<b>867</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	785	7
<b>Total Other Electric Revenues (456)</b>	<b>785</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	20,309	25,449	11
Fuel (539)	47,825	50,627	12
Operation Supplies and Expenses (540)	9,888	8,713	13
Maintenance of Other Power Production Plant (543)	6,934	8,555	14
<b>Total Other Power Generation Expenses</b>	<b>84,956</b>	<b>93,344</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	893,202	942,501	15
Other Expenses (546)		0	16
<b>Total Other Power Supply Expenses</b>	<b>893,202</b>	<b>942,501</b>	
<b>Total Power Production Expenses</b>	<b>978,158</b>	<b>1,035,845</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	19
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	10,769	9,933	21
Line and Station Supplies and Expenses (562)	32,557	21,593	22
Street Lighting and Signal System Expenses (565)		0	23
Meter Expenses (566)		0	24
Customer Installations Expenses (567)		0	25
Miscellaneous Distribution Expenses (569)		0	26
Maintenance of Structures and Equipment (571)		0	27
Maintenance of Lines (572)	39,137	49,139	28
Maintenance of Line Transformers (573)	6,360	1,663	29
Maintenance of Street Lighting and Signal Systems (574)	7,936	11,382	30
Maintenance of Meters (575)	4,779	2,846	31
Maintenance of Miscellaneous Distribution Plant (576)		6	32
<b>Total Distribution Expenses</b>	<b>101,538</b>	<b>96,562</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,668	5,104	33
Accounting and Collecting Labor (902)	17,711	19,812	34
Supplies and Expenses (903)	2,191	2,305	35
Uncollectible Accounts (904)		62	36
<b>Total Customer Accounts Expenses</b>	<b>24,570</b>	<b>27,283</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	37
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	14,753	15,821	<b>38</b>
Office Supplies and Expenses (921)	4,003	3,393	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>40</b>
Outside Services Employed (923)	14,199	6,262	<b>41</b>
Property Insurance (924)	15,708	15,400	<b>42</b>
Injuries and Damages (925)	2,140	3,667	<b>43</b>
Employee Pensions and Benefits (926)	93,569	104,647	<b>44</b>
Regulatory Commission Expenses (928)		0	<b>45</b>
Miscellaneous General Expenses (930)	12,762	12,396	<b>46</b>
Transportation Expenses (933)	8,948	10,367	<b>47</b>
Maintenance of General Plant (935)		0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>166,082</b>	<b>171,953</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,270,348</b>	<b>1,331,643</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		94,776	92,601	<b>1</b>
Social Security		13,322	10,577	<b>2</b>
Wisconsin Gross Receipts Tax		887	869	<b>3</b>
PSC Remainder Assessment		1,684	1,683	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>110,669</b>	<b>105,730</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.228933				3
County tax rate	mills		4.924717				4
Local tax rate	mills		6.991543				5
School tax rate	mills		10.251907				6
Voc. school tax rate	mills		2.158217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.555317</b>				10
Less: state credit	mills		1.317259				11
<b>Net tax rate</b>	mills		<b>23.238058</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.991543</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.410124</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.401667</b>				17
<b>Total Tax Rate</b>	mills		<b>24.555317</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790121</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.238058</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.360873</b>				21
Utility Plant, Jan. 1	\$	<b>5,792,186</b>	5,792,186				22
Materials & Supplies	\$	<b>138,320</b>	138,320				23
<b>Subtotal</b>	\$	<b>5,930,506</b>	<b>5,930,506</b>				24
Less: Plant Outside Limits	\$	<b>21,950</b>	21,950				25
<b>Taxable Assets</b>	\$	<b>5,908,556</b>	<b>5,908,556</b>				26
Assessment Ratio	dec.		0.873620				27
<b>Assessed Value</b>	\$	<b>5,161,833</b>	<b>5,161,833</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.360873</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>94,776</b>	<b>94,776</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>94,776</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	226,487		19
Fuel Holders, Producers and Accessories (342)	74,515		20
Prime Movers (343)	1,039,305		21
Generators (344)	344,454		22
Accessory Electric Equipment (345)	815,594		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>2,500,355</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	0	0	0	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	0	0	0	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			226,487	19
Fuel Holders, Producers and Accessories (342)			74,515	20
Prime Movers (343)			1,039,305	21
Generators (344)			344,454	22
Accessory Electric Equipment (345)			815,594	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	0	0	2,500,355	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	850		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247	167,317	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	308,872	33,384	38
Overhead Conductors and Devices (365)	477,522	53,514	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	667,551	54,064	41
Line Transformers (368)	528,233	23,942	42
Services (369)	320,678	76,906	43
Meters (370)	98,073	3,882	44
Installations on Customers' Premises (371)	65,978		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	106,655	4,972	47
<b>Total Distribution Plant</b>	<b>2,644,217</b>	<b>417,981</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	187,183		49
Office Furniture and Equipment (391)	20,512		50
Computer Equipment (391.1)	127,744	2,035	51
Transportation Equipment (392)	57,215		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	35,310		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			850 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			234,564 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			342,256 38
Overhead Conductors and Devices (365)			531,036 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			721,615 41
Line Transformers (368)	22,000		530,175 42
Services (369)	10,540		387,044 43
Meters (370)	2,924		99,031 44
Installations on Customers' Premises (371)			65,978 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			111,627 47
<b>Total Distribution Plant</b>	<b>35,464</b>	<b>0</b>	<b>3,026,734</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			187,183 49
Office Furniture and Equipment (391)			20,512 50
Computer Equipment (391.1)	1,800		127,979 51
Transportation Equipment (392)			57,215 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			35,310 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	134,012		56
Communication Equipment (397)	3,481		57
Miscellaneous Equipment (398)	1,103		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>572,818</b>	<b>2,035</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,717,390</b>	<b>420,016</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>5,717,390</b>	 <b>420,016</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			134,012 56
Communication Equipment (397)			3,481 57
Miscellaneous Equipment (398)			1,103 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>1,800</b>	<b>0</b>	<b>573,053</b>
<b>Total utility plant in service directly assignable</b>	<b>37,264</b>	<b>0</b>	<b>6,100,142</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>37,264</b>	<b>0</b>	<b>6,100,142</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	13,185	38
Overhead Conductors and Devices (365)	20,353	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	27,834	41
Line Transformers (368)	10,920	42
Services (369)	754	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>73,046</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			13,185 38
Overhead Conductors and Devices (365)			20,353 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			27,834 41
Line Transformers (368)			10,920 42
Services (369)			754 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>73,046</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>73,046</b>	<b>0</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>73,046</b>	 <b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>73,046</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>73,046</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
<b>Primary Distribution System Voltage(s) -- Urban</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)	15				15 1
7.2/12.5 kV (12kV)	5				5 2
14.4/24.9 kV (25kV)					0 3
<b>Other:</b>					
NONE					0 4
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
<b>Other:</b>					
NONE					0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)	1				1 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
<b>Other:</b>					
NONE					0 12
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
<b>Other:</b>					
NONE					0 16
<b>Transmission System</b>					
<b>Pole Lines</b>					
34.5 kV					0 17
69 kV	2				2 18
115 kV					0 19
138 kV					0 20
<b>Other:</b>					
NONE					0 21
<b>Underground Lines</b>					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
<b>Other:</b>					
NONE					0 26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	5,702	Thursday	01/29/2004	10:00	3,399	1
February	02	5,525	Wednesday	02/04/2004	09:00	3,013	2
March	03	5,170	Friday	03/05/2004	11:00	3,180	3
April	04	5,058	Friday	04/02/2004	09:00	2,865	4
May	05	5,317	Thursday	05/20/2004	16:00	2,948	5
June	06	6,034	Tuesday	06/08/2004	18:00	3,057	6
July	07	6,604	Tuesday	07/20/2004	16:00	3,326	7
August	08	6,233	Tuesday	08/03/2004	16:00	3,296	8
September	09	6,267	Thursday	09/02/2004	14:00	3,225	9
October	10	5,285	Friday	10/29/2004	11:00	3,167	10
November	11	5,130	Monday	11/08/2004	10:00	2,993	11
December	12	5,609	Monday	12/20/2004	18:00	3,308	12
Total		67,934				37,777	

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
60 minutes integrated	Dairyland Power Cooperative

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		468	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>468</b>	<b>7</b>
Purchases		37,309	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>37,777</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		35,243	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>35,243</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		2,534	27
<b>Total Energy Losses</b>		<b>2,534</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>6.7078%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>37,777</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,105	9,334	1
<b>Total Sales for Residential Sales</b>		<b>1,105</b>	<b>9,334</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	235	4,234	2
INDUSTRIAL	CP-1	27	21,430	3
INTERDEPARTMENTAL	MP-1			4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>262</b>	<b>25,664</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	10	245	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>10</b>	<b>245</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,377</b>	<b>35,243</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		600,293	(21,075)	<b>579,218</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>600,293</b>	<b>(21,075)</b>	<b>579,218</b>	
		274,804	(9,577)	<b>265,227</b>	<b>2</b>
		934,125	(53,366)	<b>880,759</b>	<b>3</b>
				<b>0</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>1,208,929</b>	<b>(62,943)</b>	<b>1,145,986</b>	
		31,532	(556)	<b>30,976</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>31,532</b>	<b>(556)</b>	<b>30,976</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,840,754</b>	<b>(84,574)</b>	<b>1,756,180</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(a)	(b)	(c)			
Name of Vendor			Dairyland		1		
Point of Delivery					2		
Type of Power Purchased (firm, dump, etc.)			off-peak		3		
Voltage at Which Delivered			4160/2400 & 12470/72		4		
Point of Metering			Substations 1 & 2		5		
Total of 12 Monthly Maximum Demands -- kW			67,934		6		
Average load factor			75.2322%		7		
Total Cost of Purchased Power			898,742		8		
Average cost per kWh			0.0241		9		
On-Peak Hours (if applicable)					10		
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	11
January			3,358				12
February			3,012				13
March			3,101				14
April			2,865				15
May			2,942				16
June			2,983				17
July			3,244				18
August			3,236				19
September			3,173				20
October			3,128				21
November			2,962				22
December			3,305				23
Total kWh (000)			37,309	0			24
							25
							26
							27
			(d)		(e)		28
Name of Vendor							29
Point of Delivery							30
Voltage at Which Delivered							31
Point of Metering							32
Type of Power Purchased (firm, dump, etc.)							33
Total of 12 Monthly Maximum Demands -- kW							34
Average load factor							35
Total Cost of Purchased Power							36
Average cost per kWh							37
On-Peak Hours (if applicable)							38
Monthly purchases --- kWh (000):			On-peak	Off-peak	On-peak	Off-peak	39
January							40
February							41
March							42
April							43
May							44
June							45
July							46
August							47
September							48
October							49
November							50
December							51
Total kWh (000)							52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	468	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,125	7
Date and Hour of Such Maximum Demand	9/13/2004 17	8
<b>Load Factor</b>	<b>0.0075</b>	<b>9</b>
Maximum Net Generation in Any One Day	50,593	10
Date of Such Maximum	9/13/2004	11
Number of Hours Generators Operated	286	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	976,701	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,087</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	41	17
February	1	18
March	78	19
April	0	20
May	6	21
June	74	22
July	82	23
August	60	24
September	52	25
October	40	26
November	31	27
December	3	28
<b>Total kWh (000)</b>	<b>468</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	778	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	344	36
Average Cost per Gallon (\$)	7.2100	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	1360	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	NONE			1
Unit Identification	5			2
Type of Generation	DIESEL			3
kWh Net Generation (000)	468			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	7,125			7
Date and Hour of Such Maximum Demand	9/13/2004 17			8
<b>Load Factor</b>	<b>0.0075</b>			9
Maximum Net Generation in Any One Day	50,593			10
Date of Such Maximum	09/13/2004			11
Number of Hours Generators Operated	286			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	976,701			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,086.9679</b>			16
Monthly Net Generation --- kWh (000):				17
January	41			18
February	1			19
March	78			20
April	0			21
May	6			22
June	74			23
July	82			24
August	60			25
September	52			26
October	40			27
November	31			28
December	3			29
<b>Total kWh (000)</b>	<b>468</b>			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	778			33
Average Cost per Barrel of Oil Burned (\$)	55.5000			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons	344			37
Average Cost per Gallon (\$)	7.2100			38
kWh Net Generation per Gallon of Fuel Oil	14			39
kWh Net Generation per Gallon of Lubr. Oil	1,360			40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
Fennimore	5	1952	Recip	Fairbanks - Morse	720	1,504
Fennimore	6	1999	Recip	CAT	1,800	2,598
Fennimore	7	1999	Recip	CAT	1,800	2,598
Fennimore	8	1999	Recip	CAT	1,800	2,598
Fennimore	4	1964	Recip	Fairbanks - Morse	720	1,880
Total						11,178

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		

1

2

3

4

5

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	City	Diesel sub	Indus Park		1
Voltage--High Side	69	69	69		2
Voltage--Low Side	4,160	42	12,470		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	5,000	750	6,000		5
Number of Spare Transformers on Hand	1	1	1		6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,437	376	30,333	1
Acquired during year	50	15	1,623	2
<b>Total</b>	<b>1,487</b>	<b>391</b>	<b>31,956</b>	<b>3</b>
Retired during year	43	13	1,595	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>1,444</b>	<b>378</b>	<b>30,361</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,377	298	24,369	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	67	80	5,992	12
<b>Total end of year</b>	<b>1,444</b>	<b>378</b>	<b>30,361</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	224	104,084	<b>1</b>
<b>Total</b>		<b>224</b>	<b>104,084</b>	
<b>Ornamental</b>				
Sodium Vapor	150	38	32,116	<b>2</b>
Sodium Vapor	250	53	96,023	<b>3</b>
<b>Total</b>		<b>91</b>	<b>128,139</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 562 increased due to \$8,000 in repairs to Hi-ranger & digger.

Account 923 increased due to a \$2,000 energy audit being performed and \$2,600 for engineering services at the industrial park.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$50,000, please explain.

Accounts 367 & 369 increased due to additions for new business at Industrial Park.

Accounts 362, 364 and 365 increased due to the utility purchasing a substation from Scenic Rivers. PSC authorized on 1/20/04.

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### Sales of Electricity by Rate Schedule (Page E-14)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

The utility does not have demand charges.

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